

few minutes I have left. I think these standard of living issues are the critical issues. I think, unfortunately, Jeff Faux is right, neither party is telling the story that gives people any confidence that much is going to happen that is good for them. And I think we could do better, all of us.

And in addition, the one other issue that we did not get the job done on, and it is critically important, is campaign finance reform. When I go into cafes in Minnesota, this is one thing I don't gloat about. I am not even pleased to say it, but it is true. Because it is aimed at me. It is aimed at all of us. The vast majority of people I talk to in cafes believe both parties now—they just sort of view the Government as being controlled by wealthy financial interests. They just feel locked out. They feel like it is for big players and heavy hitters. And, you know what, all of us have to raise money. That's what we have to do. That's not the point. I did. We all do. That's the system right now.

We should change this. We didn't, not this time. We come back to it next year. But this is a real important issue and it is not that people don't care about it. They care about it deeply and desperately. And I think they want to believe in the political process. They want to believe in Government. But we are going to continue to see a tremendous amount of cynicism and apathy and disengagement and disillusionment unless we get as much of this money out of politics as possible. We know what the criterion is. We have talked about it enough. It is time to really move forward. It can't just be like a piece of legislation where we maybe do one thing but then all the money shifts somewhere else. Then people will just be even more disillusioned. I think this is a core issue.

There are a lot of good things all of us could do here. A lot of good things get trumped by big money in politics.

Mr. President, I will conclude—how much time do I have left?

The PRESIDING OFFICER. The Senator has 1 minute and 41 seconds.

Mr. WELLSTONE. Let me just conclude by thanking all the conferees on the Labor, Health and Human Services appropriations bill, especially for all the women and men in the Parkinson's community who worked so hard to make sure that we have some clear directive to NIH about making sure that there will now be some real investment of resources in research to find the cure to Parkinson's disease. It has been one of the greatest lobbying efforts I have ever seen here. It was citizen lobbyists, people who struggle with this disease, who once upon a time were kind of embarrassed to be public and be out and about. People have been there.

All of you in the Parkinson's community, you have set a really good model for the Nation. Because if we had more people like you coming to Washington, DC, it would be a better Congress.

We need to get a lot more ordinary citizens coming to Washington or

meeting with us back in our States. I just hope more and more people will be like that. It was a really fine victory.

Mr. President, I presume then there will not be an opportunity—my colleagues are on the floor as well—we are not going back to fast track, is that correct?

The PRESIDING OFFICER. Correct.

Mr. WELLSTONE. And there is not an opportunity to offer amendments? I ask the majority party as to when I might have an opportunity to offer an amendment to fast track? I will do it later—I see my colleagues on the floor—but will there be an opportunity?

The PRESIDING OFFICER. As was indicated to the Senator, the Chair does not think that has been arranged, and it will depend upon the instructions from the leader.

Mr. WELLSTONE. I yield the floor.

#### EXTENSION OF MORNING BUSINESS

Mr. ROTH. Mr. President, I ask unanimous consent that morning business be extended until 3:30 p.m.

The PRESIDING OFFICER (Mr. KYL). Is there objection? Without objection, it is so ordered.

Mr. KERREY addressed the Chair.

The PRESIDING OFFICER. The Senator from Nebraska.

#### UNANIMOUS-CONSENT REQUEST— H.R. 2676

Mr. KERREY. Mr. President, I ask unanimous consent that the Senate proceed immediately to H.R. 2676, the IRS Restructuring Act of 1997 by discharging this legislation from the Senate Finance Committee to which it was referred on Thursday; that the bill be read a third time and passed and the motion to reconsider be laid upon the table.

The PRESIDING OFFICER. Is there objection?

Mr. ROTH. Mr. President, I rise to object to the unanimous-consent request made by my distinguished colleague, Senator BOB KERREY. The process of his seeking a UC agreement and my objecting is into its fourth day now. I do want to say publicly that I appreciate the civil and courteous manner in which the process has unfolded.

It is my opinion that what unites Senator KERREY and me is more significant than what divides us. His successful commission has done essential work in uncovering weaknesses and shortcomings within the IRS. The 3 days of hearings we held in the Finance Committee disclosed others. Both of us are well aware of the changes that must be made within the agency.

Senator KERREY is right when he says the vast majority of our colleagues would vote to pass the legislation which passed the House by a vote of 426 to 4. Indeed, when one looks at the abuses and inefficiency of the IRS,

it is hard to resist the argument that any reform is better than no reform at all. Senator KERREY is correct in saying that the legislation he proposes would make important reforms to the IRS, but he is also right in saying that the legislation is not complete. It has weaknesses, and I must emphasize very, very serious weaknesses.

Mr. President, the simple truth is that I am not willing to compromise on real reform. I am not willing to rush into legislation that does not go far enough to address the changes that must take place within the agency, especially when rushing in will adversely impact the potential of passing real reform later. The fact is, this reform falls short of what we need to accomplish.

The New York Times reports that "tax experts across the country say the practical benefits of the [legislation advocated by Senator KERREY] will be minor." According to Stuart E. Seigel, a former chief counsel of the IRS, "Most of the bill's provisions are very limited and will not have a significant impact on most taxpayers."

Senator KERREY suggests that each day the Senate delays in passing what the New York Times calls minor changes, some 150,000 people will be affected as they continue to receive notices from the IRS. Yet, another report in the Times makes it clear that "the provisions in [this 'watered down'] bill are [so] narrowly drawn [that it] would affect relatively few people."

Senator KERREY himself has made it clear that "this [bill] doesn't go far enough." The Wall Street Journal of November 3, 1997. And Newsweek reports that the strong measures aimed at reform have been eviscerated.

The question all of this begs is simple: Why compromise? If Senator KERREY suggests this bill doesn't go far enough, if we have a growing consensus among tax practitioners, taxpayers, and the media that the bill is deficient, and if we have the conviction in Congress and the sentiment at home that something significant must be done, why are we willing to compromise?

The bottom line, Mr. President, is that I am not willing to compromise. Some would suggest that half a loaf is better than none; that we can come back and stiffen up this legislation later.

Well, we know where that will lead. If we pass this reform legislation, then those who are not anxious to pass further reforms will resist a new bill. The truth is that we will get only one real chance to reform the IRS, and we had better do it right.

There are several significant issues we need to address. We should begin by giving the oversight board called for in this legislation, and if we adopt such a board, the authority to look at audit and collection activities. More than 70 percent of Americans think poor treatment in audits occurs fairly regularly, yet this legislation expressly prohibits the oversight board from having jurisdiction over audits and enforcement.